



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HAZEL GREEN MUNICIPAL UTILITY

Principal Office: 1610 FAIRPLAY
P.O. BOX 367
HAZEL GREEN, WI 53811-0367

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROL STAGMAN of
(Person responsible for accounts)

HAZEL GREEN MUNICIPAL UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/01/2002
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAZEL GREEN MUNICIPAL UTILITY

Utility Address: 1610 FAIRPLAY

P.O. BOX 367

HAZEL GREEN, WI 53811-0367

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL STAGMAN

Title: CLERK-TREASURER

Office Address:

1610 FAIRPLAY

HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417

Fax Number: (608) 854 - 2953

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: KEVIN STIENSTRA

Title: CHAIRMAN

Office Address:

PERCIVAL STREET

HAZEL GREEN, WI 53811

Telephone: (608) 854 - 2163

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JAMES KOLBE**Title:** SUPERINTENDENT**Office Address:**1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367**Telephone:** (608) 854 - 2417**Fax Number:** (608) 854 - 2953**E-mail Address:**

Name of utility commission/committee: HAZEL GREEN UTILITY COMMISSION

Names of members of utility commission/committee:MR ROBERT CHAMPION
MR DAVID CONWAY
MS LISA PEARCE
MR KEVIN STIENSTRA

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	636,642	594,938	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	528,657	479,632	2
Depreciation Expense (403)	57,163	53,775	3
Amortization Expense (404-407)	4,164	4,164	4
Taxes (408)	40,673	40,586	5
Total Operating Expenses	630,657	578,157	
Net Operating Income	5,985	16,781	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,985	16,781	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,693	3,264	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,693	3,264	
Total Income	16,678	20,045	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	16,678	20,045	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,409	5,057	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	4,409	5,057	
Net Income	12,269	14,988	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	412,399	396,687	20
Balance Transferred from Income (433)	12,269	14,988	21
Miscellaneous Credits to Surplus (434)	0	724	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	424,668	412,399	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK DEPOSITS	10,693	5
Total (Acct. 419):	10,693	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE	0	0			0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	173,155	463,487	0	0	636,642	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	173,155	463,487	0	0	636,642	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		34,967	34,967	1
Electric operating expenses		34,050	34,050	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		311	311	8
Electric utility plant accounts		5,024	5,024	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	318,100	(318,100)	0	18
All other accounts		243,748	243,748	19
Total Payroll	318,100	0	318,100	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,056,578	1,980,289	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	656,109	607,277	2
Net Utility Plant	1,400,469	1,373,012	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	128,930	150,228	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,056	47,646	11
Other Accounts Receivable (143)	8,806	5,761	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	393	393	14
Materials and Supplies (150)	65,962	69,012	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	256,147	273,040	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,082	6,245	20
Total Deferred Debits	2,082	6,245	
Total Assets and Other Debits	1,658,698	1,652,297	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	685,766	685,766	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	424,668	412,399	23
Total Proprietary Capital	1,110,434	1,098,165	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	78,750	96,250	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	78,750	96,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	143	3,105	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	820	896	32
Other Current and Accrued Liabilities (238)	4,497	3,258	33
Total Current and Accrued Liabilities	5,460	7,259	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	26,400	16,469	36
Total Deferred Credits	26,400	16,469	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	437,654	434,154	41
Total Liabilities and Other Credits	1,658,698	1,652,297	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,419,956	0	0	636,622	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,419,956	0	0	636,622	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	272,858	0	0	383,251	10
Total Accumulated Provision	272,858	0	0	383,251	
Net Utility Plant	1,147,098	0	0	253,371	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	248,122	359,155			607,277	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,647	29,516			57,163	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,091				1,091	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,738	29,516	0	0	58,254	13
Debits during year						14
Book cost of plant retired	4,002	5,420			9,422	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,002	5,420	0	0	9,422	19
Balance End of Year	272,858	383,251	0	0	656,109	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			55,115		55,115	59,428	2
Total Electric Utility					55,115	59,428	

Account	Total End of Year	Amount Prior Year	
Electric utility total	55,115	59,428	1
Water utility	10,847	9,584	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	65,962	69,012	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	685,766	1
Changes during year (explain):		
NONE	0	2
Balance end of year	685,766	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION 5%	06/15/1996	04/15/2006	5.00%	78,750	1
Total for Account 223				78,750	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,801	2
Charged electric department expense	14,872	3
Charged sewer department expense	719	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,392	
Taxes paid during year:		
County, state and local taxes	33,984	6
Social Security taxes	6,675	7
PSC Remainder Assessment	733	8
Other (explain):		
NONE		9
Total payments and other debits	41,392	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
GENERAL OBLIGATION BANK 5%	896	4,409	4,485	820	3
Subtotal	896	4,409	4,485	820	
Other Long-Term Debt (224)					
NONE	0			0	4
GENERAL OBLIGATION	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	896	4,409	4,485	820	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	370,478	63,676	0	0	0	434,154	1
Add credits during year:							
For Services	3,500					3,500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	373,978	63,676	0	0	0	437,654	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,836	5
Electric	42,220	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	52,056	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,806	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	8,806	
Receivables from Municipality (145):		
EXCESS PROPERTY TAX EQUIVALENT - 1997	393	12
Total (Acct. 145):	393	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING AUTHORIZED BY PSC 1993	2,082	15
Total (Acct. 183):	2,082	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
OVERPAID PUBLIC FIRE PROTECTION	143	16
Total (Acct. 233):	143	
Other Deferred Credits (253):		
PUBLIC BENEFITS LOW INCOME AND ENERGY CONSERVATION	11,406	17
EMPLOYEE COMPENSATED ABSENCES	14,994	18
Total (Acct. 253):	26,400	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,401,908	616,525	0	0	2,018,433	1
Materials and Supplies	10,215	57,271	0	0	67,486	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	260,490	371,203	0	0	631,693	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	372,228	63,676	0	0	435,904	6
Other (specify):					0	7
Average Net Rate Base	779,405	238,917	0	0	1,018,322	
Net Operating Income	11,394	(5,409)	0	0	5,985	8
Net Operating Income as a percent of						
Average Net Rate Base	1.46%	-2.26%	N/A	N/A	0.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	685,766	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	418,533	3
Other (Specify):		4
Total Average Proprietary Capital	1,104,299	
Net Income		
Net Income	12,269	5
Percent Return on Proprietary Capital	1.11%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 7, 2003

Ms. Carol Stagman, Clerk-Treasurer
Hazel Green Municipal Utility
1610 Fairplay
Hazel Green, WI 53811-0367

2001 Analytical Review DWCCA-2510-ELE

Dear Ms. Stagman:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2510
Hazel Green.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	171,426	1
Total Sales of Water	171,426	
Other Operating Revenues		
Forfeited Discounts (470)	426	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,303	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,729	
Total Operating Revenues	173,155	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	7,605	9
Water Treatment Expenses (630-635)	6,067	10
Transmission and Distribution Expenses (640-655)	29,103	11
Customer Accounts Expenses (901-904)	6,907	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	54,467	14
Total Operation and Maintenance Expenses	104,149	
Other Operating Expenses		
Depreciation Expense (403)	27,647	15
Amortization Expense (404-407)	4,164	16
Taxes (408)	25,801	17
Total Other Operating Expenses	57,612	
Total Operating Expenses	161,761	
NET OPERATING INCOME	11,394	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	5	556	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	5	556	
Metered Sales to General Customers (461)				
Residential	429	22,324	79,064	4
Commercial	65	8,009	23,763	5
Industrial				6
Total Metered Sales to General Customers (461)	494	30,333	102,827	
Private Fire Protection Service (462)	1		705	7
Public Fire Protection Service (463)	1		67,338	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	500	30,338	171,426	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	67,338	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	67,338	
Forfeited Discounts (470):		
Customer late payment charges	426	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	426	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,235	10
Other (specify):		
COPIES	68	11
Total Other Water Revenues (474)	1,303	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	6,918	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	687	9
Total Pumping Expenses	7,605	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,170	10
Chemicals (631)	2,171	11
Operation Supplies and Expenses (632)	442	12
Maintenance of Water Treatment Plant (635)	284	13
Total Water Treatment Expenses	6,067	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,907	14
Operation Supplies and Expenses (641)	1,452	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,309	16
Maintenance of Mains (651)	2,091	17
Maintenance of Services (652)	1,275	18
Maintenance of Meters (653)	1,971	19
Maintenance of Hydrants (654)	2,311	20
Maintenance of Other Plant (655)	2,787	21
Total Transmission and Distribution Expenses	29,103	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,048	22
Accounting and Collecting Labor (902)	5,852	23
Supplies and Expenses (903)	7	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	6,907	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,146	27
Office Supplies and Expenses (921)	3,441	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	2,722	30
Property Insurance (924)	612	31
Injuries and Damages (925)	4,436	32
Employee Pensions and Benefits (926)	22,697	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	3,192	35
Transportation Expenses (933)	1,221	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	54,467	
Total Operation and Maintenance Expenses	104,149	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PROPERTY VALUATION	23,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PROPERTY VALUATION	719	2
Net property tax equivalent		22,411	
Social Security	GROSS PAYROLL	3,192	3
PSC Remainder Assessment	GROSS REVENUES	198	4
Other (specify): NONE			5
Total tax expense		25,801	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250537	0.236741			3
County tax rate	mills		5.187972	8.743441			4
Local tax rate	mills		7.745661	7.627308			5
School tax rate	mills		11.403011	10.775114			6
Voc. school tax rate	mills		2.233647	2.110624			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.820828	29.493228			10
Less: state credit	mills		1.949203	1.534156			11
Net tax rate	mills		24.871625	27.959072			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.745661	7.627308			14
Combined School Tax Rate	mills		13.636658	12.885738			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.382319	20.513046			17
Total Tax Rate	mills		26.820828	29.493228			18
Ratio of Local and School Tax to Total	dec.		0.797228	0.695517			19
Total tax net of state credit	mills		24.871625	27.959072			20
Net Local and School Tax Rate	mills		19.828360	19.446014			21
Utility Plant, Jan. 1	\$	1,383,861	1,358,610	25,251			22
Materials & Supplies	\$	9,584	9,584	0			23
Subtotal	\$	1,393,445	1,368,194	25,251			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,393,445	1,368,194	25,251			26
Assessment Ratio	dec.		0.798286	0.844805			27
Assessed Value	\$	1,113,542	1,092,210	21,332			28
Net Local & School Rate	mills		19.828360	19.446014			29
Tax Equiv. Computed for Current Year	\$	22,072	21,657	415			30
Tax Equivalent per 1994 PSC Report	\$	23,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,130					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	350		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,037		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,387	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	68,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	78,951	1,764	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	147,115	1,764	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,497		23
Total Water Treatment Plant	4,497	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	208		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			350	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,037	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	158,387	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			68,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	882		79,833	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	882	0	147,997	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,497	23
Total Water Treatment Plant	0	0	4,497	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			208	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	205,910		26
Transmission and Distribution Mains (343)	696,169	8,950	27
Fire Mains (344)	0		28
Services (345)	52,237	3,537	29
Meters (346)	41,754	5,863	30
Hydrants (348)	51,554	960	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,047,832	19,310	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,744		35
Computer Equipment (391.1)	6,086	305	36
Transportation Equipment (392)	8,125	16,929	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,645	576	39
Laboratory Equipment (395)	4,326	1,020	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,104	193	44
Other Tangible Property (399)	0		45
Total General Plant	26,030	19,023	
Total utility plant in service directly assignable	1,383,861	40,097	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,383,861	40,097	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			205,910	26
Transmission and Distribution Mains (343)			705,119	27
Fire Mains (344)			0	28
Services (345)			55,774	29
Meters (346)	2,640		44,977	30
Hydrants (348)	480		52,034	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,120	0	1,064,022	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,744	35
Computer Equipment (391.1)			6,391	36
Transportation Equipment (392)			25,054	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			4,221	39
Laboratory Equipment (395)			5,346	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,297	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	45,053	
Total utility plant in service directly assignable	4,002	0	1,419,956	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	4,002	0	1,419,956	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,552	2,552	1
February			2,317	2,317	2
March			2,554	2,554	3
April			2,541	2,541	4
May			3,003	3,003	5
June			2,650	2,650	6
July			2,930	2,930	7
August			2,798	2,798	8
September			2,617	2,617	9
October			2,587	2,587	10
November			2,440	2,440	11
December			2,534	2,534	12
Total annual pumpage	0	0	31,523	31,523	
Less: Water sold				30,338	13
Volume pumped but not sold				1,185	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				391	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				391	19
Volume pumped but unaccounted for				794	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				128	23
Date of maximum: 10/12/2001					24
Cause of maximum:					25
HYDRANTS FLUSHED					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4	26
Date of minimum: 7/27/2001					27
Total KWH used for pumping for the year				98,680	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN & 21ST	002	1,000	10	85,000	Yes	1
26TH & DETROIT ST	003	1,000	10	90,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MAIN & 21ST	DETROIT ST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	SIMMONS	LAYNE	5
Year Installed	1997	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	435	8
Pump Motor or Standby Engine Mfr	FRANKLIN	G E	10
Year Installed	1997	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1978		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	127		10
			11
Total capacity in gallons (actual)	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	2.000	280	0	0	0	280	1
M	D	3.000	100	0	0	0	100	2
A	D	4.000	266	0	0	0	266	3
P	D	4.000	60	0	0	0	60	4
M	D	6.000	13,002	0	0	0	13,002	5
P	D	6.000	12,461	0	0	0	12,461	6
M	D	8.000	415	0	0	0	415	7
P	D	8.000	15,393	298	0	0	15,691	8
Total Within Municipality			41,977	298	0	0	42,275	
Total Utility			41,977	298	0	0	42,275	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	27	3	0	0	30		1
M	1.500	4	0	0	0	4		2
M	1.750	408	2	0	0	410		3
P	2.000	5	0	0	0	5		4
M	2.000	9	0	0	0	9		5
M	2.500	1	0	0	0	1		6
M	3.000	3	0	0	0	3		7
Total Utility		457	5	0	0	462	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	471	54	33	0	492	85	1
1.000	8	0	0	0	8	0	2
1.500	3	0	0	0	3	0	3
2.000	8	0	0	0	8	1	4
3.000	2	0	0	0	2	0	5
Total:	492	54	33	0	513	86	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	429	39	1	7	0	16	492	1
1.000	2	5	0	1	0	0	8	2
1.500	0	1	0	2	0	0	3	3
2.000	0	5	1	1		1	8	4
3.000	0	0	0	2	0	0	2	5
Total:	431	50	2	13	0	17	513	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	78	1	1		78	2
Total Fire Hydrants	78	1	1	0	78	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 78

Number of distribution system valves end of year: 169

Number of distribution valves operated during year: 49

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650 INCREASE WAS DUE TO MAJOR REPAIRS ON PUMP AT WELL NO 3.

Water Utility Plant in Service (Page W-08)

ACCOUNT 392 CONTAINS A PORTION OF THE COST OF A NEW DUMP TRUCK - \$16,928.

Water Mains (Page W-15)

CURRENT YEAR ADDITIONS WERE FINANCED BY UTILITY.

Water Services (Page W-16)

CURRENT YEAR ADDITIONS WERE FINANCED BY CUSTOMERS AND WERE RECORDED AT \$700.EA.

Hydrants and Distribution System Valves (Page W-18)

UTILITY PERSONNEL DID NOT HAVE SUFFICIENT TIME DURING THE YEAR TO COMPLY WITH THE REGULATION.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	459,092	1
Total Sales of Electricity	459,092	
Other Operating Revenues		
Forfeited Discounts (450)	1,323	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,052	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	20	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,395	
Total Operating Revenues	463,487	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	325,353	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	27,053	11
Customer Accounts Expenses (901-904)	7,456	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,646	14
Total Operation and Maintenance Expenses	424,508	
Other Expenses		
Depreciation Expense (403)	29,516	15
Amortization Expense (404-407)	0	16
Taxes (408)	14,872	17
Total Other Expenses	44,388	
Total Operating Expenses	468,896	
NET OPERATING INCOME	(5,409)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,323	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,323	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	3,052	5
Total Rent from Electric Property (454)	3,052	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
COPIES	20	7
Total Other Electric Revenues (456)	20	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	325,353	15
Other Expenses (546)		16
Total Other Power Supply Expenses	325,353	
Total Power Production Expenses	325,353	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	56	20
Line and Station Labor (561)	224	21
Line and Station Supplies and Expenses (562)	1,061	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)	91	25
Miscellaneous Distribution Expenses (569)	452	26
Maintenance of Structures and Equipment (571)	2,804	27
Maintenance of Lines (572)	19,839	28
Maintenance of Line Transformers (573)	306	29
Maintenance of Street Lighting and Signal Systems (574)	1,209	30
Maintenance of Meters (575)	1,011	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>27,053</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,063	33
Accounting and Collecting Labor (902)	6,381	34
Supplies and Expenses (903)	12	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>7,456</u>	
SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,026	38
Office Supplies and Expenses (921)	7,204	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,761	41
Property Insurance (924)	612	42
Injuries and Damages (925)	4,436	43
Employee Pensions and Benefits (926)	20,689	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	4,428	46
Transportation Expenses (933)	6,397	47
Maintenance of General Plant (935)	93	48
Total Administrative and General Expenses	64,646	
Total Operation and Maintenance Expenses	424,508	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,854	1
Social Security	GROSS PAYROLL	3,483	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment	GROSS REVENUES	535	4
Other (specify): NONE			5
Total tax expense		14,872	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250537	0.236741			3
County tax rate	mills		5.187972	8.743441			4
Local tax rate	mills		7.745661	7.627308			5
School tax rate	mills		11.403011	10.775114			6
Voc. school tax rate	mills		2.233647	2.110624			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.820828	29.493228			10
Less: state credit	mills		1.949203	1.534156			11
Net tax rate	mills		24.871625	27.959072			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.745661	7.627308			14
Combined School Tax Rate	mills		13.636658	12.885738			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.382319	20.513046			17
Total Tax Rate	mills		26.820828	29.493228			18
Ratio of Local and School Tax to Total	dec.		0.797228	0.695517			19
Total tax net of state credit	mills		24.871625	27.959072			20
Net Local and School Tax Rate	mills		19.828360	19.446014			21
Utility Plant, Jan. 1	\$	596,428	581,442	14,986			22
Materials & Supplies	\$	59,428	59,428				23
Subtotal	\$	655,856	640,870	14,986			24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	655,856	640,870	14,986			26
Assessment Ratio	dec.		0.798286	0.844805			27
Assessed Value	\$	524,258	511,598	12,660			28
Net Local & School Rate	mills		19.828360	19.446014			29
Tax Equiv. Computed for Current Year	\$	10,390	10,144	246			30
Tax Equivalent per 1994 PSC Report	\$	10,854					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	10,854					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	100		34
Structures and Improvements (361)	1,797		35
Station Equipment (362)	13,988		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	11,504	1,980	38
Overhead Conductors and Devices (365)	154,062	3,219	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	140,979	11,443	41
Line Transformers (368)	135,468	2,829	42
Services (369)	3,847	959	43
Meters (370)	26,436	2,110	44
Installations on Customers' Premises (371)	79		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,238	2,484	47
Total Distribution Plant	515,498	25,024	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	422		49
Office Furniture and Equipment (391)	1,874		50
Computer Equipment (391.1)	5,923	305	51
Transportation Equipment (392)	60,550	16,929	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	7,357		54
Laboratory Equipment (395)	205		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			100 34
Structures and Improvements (361)			1,797 35
Station Equipment (362)			13,988 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	960		12,524 38
Overhead Conductors and Devices (365)	2,854		154,427 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			152,422 41
Line Transformers (368)			138,297 42
Services (369)	240		4,566 43
Meters (370)	124		28,422 44
Installations on Customers' Premises (371)			79 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,242		28,480 47
Total Distribution Plant	5,420	0	535,102
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			422 49
Office Furniture and Equipment (391)			1,874 50
Computer Equipment (391.1)			6,228 51
Transportation Equipment (392)			77,479 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			7,357 54
Laboratory Equipment (395)			205 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,024	3,356	58
Other Tangible Property (399)	3,575		59
Total General Plant	80,930	20,590	
Total utility plant in service directly assignable	596,428	45,614	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 596,428	 45,614	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			4,380 58
Other Tangible Property (399)			3,575 59
Total General Plant	0	0	101,520
Total utility plant in service directly assignable	5,420	0	636,622
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,420	0	636,622

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.09	5.45	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4/4.16 KV 4KV URD	0.13	0.67	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.44	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	7	8
Total	7	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	7	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,606	Thursday	12/21/2000	19:00	786
February	02	1,352	Friday	02/02/2001	10:00	733
March	03	1,364	Wednesday	02/21/2001	19:00	661
April	04	1,206	Monday	03/26/2001	20:00	594
May	05	1,004	Monday	04/16/2001	21:00	541
June	06	1,504	Monday	06/11/2001	22:00	579
July	07	1,601	Monday	07/09/2001	18:00	638
August	08	1,751	Tuesday	08/07/2001	21:00	774
September	09	1,361	Thursday	08/23/2001	18:00	650
October	10	1,040	Wednesday	09/12/2001	18:00	523
November	11	1,253	Monday	10/29/2001	18:00	606
December	12	1,318	Monday	12/10/2001	18:00	661
Total		16,360				7,746

System Name HAZEL GREEN LIGHT AND WATER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	7,746	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	7,746	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,389	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	7,389	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	357	27
Total Energy Losses	357	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.6088%	29
Total Disposition of Energy	7,746	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	482	4,091	1
Total Sales for Residential Sales		482	4,091	
Commercial & Industrial				
INDUSTRIAL	CP-1	8	1,254	2
COMMERCIAL	GS-1	86	1,898	3
Total Sales for Commercial & Industrial		94	3,152	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	1	146	4
Total Sales for Public Street & Highway Lighting		1	146	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		577	7,389	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	230,560	16,195	246,755	1
0	0	230,560	16,195	246,755	
		77,066	4,342	81,408	2
		111,489	7,553	119,042	3
0	0	188,555	11,895	200,450	
		11,377	510	11,887	4
0	0	11,377	510	11,887	
				0	5
0	0	0	0	0	
0	0	430,492	28,600	459,092	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		ALLIANT				1
Point of Delivery		HAZEL GREEN S. S.				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		2400/4160Y				4
Point of Metering		SUB				5
Total of 12 Monthly Maximum Demands -- kW		16,360				6
Average load factor		64.8675%				7
Total Cost of Purchased Power		325,353				8
Average cost per kWh		0.0420				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	341	445			12
	February	327	406			13
	March	310	351			14
	April	284	310			15
	May	266	274			16
	June	266	313			17
	July	307	332			18
	August	382	392			19
	September	299	351			20
	October	261	262			21
	November	297	310			22
	December	301	360			23
	Total kWh (000)	3,641	4,106			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	0					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	1,751					7
Dt and Hr of Such Maximum Demand	08/07/2001					8
	21:00					9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	610	168	8,457	1
Acquired during year	17	6	115	2
Total	627	174	8,572	3
Retired during year	2			4
Sales, transfers or adjustments increase (decrease)		(5)		5
Number end of year	625	169	8,572	6
Number end of year accounted for as follows:				7
In customers' use	580	147	7,842	8
In utility's use	5			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	40	22	730	12
Total end of year	625	169	8,572	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				1
Sodium Vapor	100	22	10,577	2
Sodium Vapor	150	14	10,096	3
Sodium Vapor	250	93	111,780	4
Sodium Vapor	400	6	11,538	5
Total		135	143,991	
Ornamental				
Sodium Vapor	250	5	6,010	6
Total		5	6,010	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 572 INCREASE WAS DUE TO UTILITY SUPERINTENDENT'S DETERMINATION OF THE NEED FOR REPAIRS DURING THE YEAR.

Taxes (Acct. 408 - Electric) (Page E-04)

THERE ARE NO CUSTOMERS OUTSIDE THE MUNICIPAL BOUNDARY.

Electric Utility Plant in Service (Page E-06)

ACCOUNT 392 ADDITION CONSISTS OF THE ELECTRIC DEPARTMENT'S SHARE OF A NEW DUMP TRUCK.
